



# TIGTA Needs YOU!

## Partners in Protecting the Federal Tax System

**TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION**

*June 28, 2005*



# ***TIGTA Responsibilities***

- ☐ **Work with the IRS in investigations involving tax practitioner misconduct.**
- ☐ **Investigate misconduct allegations against IRS employees.**
- ☐ **Investigate threats, assaults, and corruption against IRS employees, facilities and data.**
- ☐ **Conduct audits of IRS programs and notify the Treasury and Congress of results.**
- ☐ **Recommend actions to resolve systemic deficiencies in IRS operations.**

***June 28, 2005***

# ***TIGTA'S INVESTIGATIVE FOCUS***

***Protect Treasury's Ability To Collect  
Revenue***

**Employee Integrity**



**TIGTA  
PROGRAMS**

**External Attempts to  
Corrupt Tax  
Administration**

**Employee and  
Infrastructure  
Security**

***June 28, 2005***



# *Practitioners Protecting Tax System Integrity*

- ❑ CPA report leads to prosecution of IRS impersonator attempting to extort money.
- ❑ IRS agent convicted for soliciting a payoff from tax attorney.
- ❑ Revenue Agent convicted for soliciting a \$200,000 bribe from attorney.



# *Practitioner Crimes Impact Tax System Integrity*

- ❑ **Suspended CPA prosecuted for false declarations.**
- ❑ **Tax preparer arrested for refund theft.**
- ❑ **Tax preparer convicted for embezzling funds from client accounts.**



# *Practitioner Crimes Impact Tax System Integrity (cont.)*

- ❑ CPA convicted for impersonation of an IRS employee.
- ❑ Accountant convicted for theft of client's payments to the IRS.
- ❑ CPA convicted for false claims to clients and the IRS.

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# *Other TIGTA Investigations of Interest to Practitioners*

- ❑ Tax preparer's son convicted in murder for hire plot to cease a joint TIGTA-CI investigation.
- ❑ Two individuals arrested for over \$1 million in false claims involving tax forums.
- ❑ Individual convicted for soliciting to murder an IRS employee.

*June 28, 2005*

# ***Tax Practitioner Investigations***

<b>Agency</b>	<b>TIGTA</b>	<b>IRS CI</b>	<b>IRS OPR</b>
<b>Responsible for Investigating:</b>	Practitioner and IRS employee misconduct	Tax Fraud Violations	Circular 230 Violations – Attorneys, CPAs, Enrolled Agents
<b>Types of Cases Investigated:</b>	<ul style="list-style-type: none"> <li>• Impersonation</li> <li>• Refund Theft</li> <li>• Theft of Remittance</li> <li>• Overstatement of Qualifications</li> <li>• Misconduct by IRS employees</li> </ul>	<ul style="list-style-type: none"> <li>• Refund Schemes</li> <li>• Bogus Tax Returns</li> </ul>	<ul style="list-style-type: none"> <li>• Promoter (ATAT) referrals for ODs</li> <li>• Abusive Conduct</li> <li>• Criminal Conviction</li> <li>• Non-compliance</li> </ul>
<b>Contact Information</b>	<a href="http://www.tigta.gov">www.tigta.gov</a> 1-800-366-4484	<a href="http://www.irs.gov">www.irs.gov</a> IRS Key Word: Fraud 1-800-829-0433	<a href="mailto:opr@irs.gov">opr@irs.gov</a> <a href="http://www.irs.gov/taxpros/agents/">http://www.irs.gov/taxpros/agents/</a>





# *Types of Audit Results*

- ★ **Save money.**
- ★ **Protect taxpayer rights, privacy and security.**
- ★ **Reduce burden on taxpayers.**
- ★ **Protect IRS resources.**
- ★ **Ensure reliable information.**



# *Examples of Audit Results*

## ➤ **E-File Program**

- ❑ **Fraudulent returns**
- ❑ **Program monitoring**
- ❑ **Benefits of e-filing**
- ❑ **Application process**
- ❑ **Centralized Authorization File**

## ➤ **Quality and Accuracy of Customer Service**

## ➤ **Appeals Processing of Collection Due Process Cases**

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# *Examples of Audit Results*

## ➤ **Earned Income Tax Credits**

- ❑ Implementation of tax law
- ❑ Audit selection program
- ❑ Treatment of taxpayers
- ❑ Recertification process

## ➤ **Offer in Compromise Program**

- ❑ Collection actions
- ❑ Goals of the program
- ❑ Special circumstances

<http://www.tigta.gov>

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# *Report Fraud, Waste, or Abuse*

**You may:**

- **Remain anonymous**
- **Call our Hotline at 1-800-366-4484**
- **Write to: TIGTA, P.O. Box 589, Ben Franklin Station, Washington, D.C. 20044-0589**
- **Visit TIGTA's web site at [www.tigta.gov](http://www.tigta.gov)**
- **Call the IRS Taxpayer Advocate at 1-877-777-4778 for tax problem assistance**

**QUESTIONS???**

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